

acts of all assessors or agents appointed by them hereunder, or others authorized to act as assessors under the laws of this State.*

This section being confined to county commissioners, has no relation to the appeal tax court, and does not apply to Baltimore city. *Monticello Co. v. Baltimore*, 90 Md. 431; *Fowble v. Kemp*, 92 Md. 633.

Between the adoption of the act of 1898, ch. 275, and the act of 1900, ch. 320 (section 221 of article 81), this section provided an appeal in the counties from the valuation of distilled spirits under section 218, *et seq.* Hence, a tax in Baltimore county upon distilled spirits under section 218, *et seq.*, was held valid. The proviso clause at the end of section 2 did not preclude the act of 1898 from embracing the above appeals, but such appeal is now superseded by section 221. *Fowble v. Kemp*, 92 Md. 633 (*cf. dissenting opinion*, page 641). And see *Carstairs v. Cochran*, 95 Md. 510 (affirmed in 193 U. S. 10).

This section referred to in deciding that property liable to taxation might be assessed after the time fixed for the annual levy. *B., C. & A. Ry. Co. v. Wicomico County*, 93 Md. 123. (And see *Wicomico County v. Bancroft*, 203 U. S. 117.)

See sections 15 to 19 and 158 and notes.

1904, art. 81, sec. 201. 1898, ch. 275, sec. 192 n. 1902, ch. 633.

205. The county commissioners of the respective counties shall appoint such number of assessors to make the assessments, or relisting of personal property herein provided for, for each county as they may deem necessary for the purpose, who shall be residents of the county for which they are appointed, of the full age of twenty-one years, and of sound judgment and discretion. Such assessors are authorized to administer oath or affirmation to any person or officer making the returns prescribed by the preceding section in as full and ample manner as is prescribed by section 176 of the act of 1896, chapter 120; also to administer any affidavit, oath or affirmation to any person in pursuance of the execution of their duties as assessors as may be convenient and necessary to enable them to make the assessments or relisting of property under this article. Said affidavits are not to be charged for. And section 175 of the said act of 1896, chapter 120, in relation to returns to assessors, shall be applicable to the relisting and assessment of personal property now or hereafter to be made.†

*Kent county is exempted from the provisions of the act of 1906, ch. 320—see acts 1908, ch. 589.

The acts of 1898, ch. 275, and 1902, chapters 402 and 633, codified in sections 204, 205 and 206, relating to the relisting of personal property in the several counties (except Baltimore county), and giving to the county commissioners power also to revise assessments of real property, refer specially to sections 173, 174, 175 and 176 of the general assessment act of 1896, ch. 120, as such sections are therein numbered, and in general terms to other provisions of article 81 as contained in that act and its supplements of 1896, chapters 140, 142 and 143. These several sections and provisions (the directions of which had been executed), were not reproduced in the code of 1904, they being revived, however, by words of general reference, and thus made effective parts of sections 204-206.

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